REGISTERED NUMBER: 08928175 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

A2B CONCRETE PUMPING LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTOR:	R Tandy
REGISTERED OFFICE:	1B Rookery Road Innsworth Gloucester Gloucestershire GL31AS
REGISTERED NUMBER:	08928175 (England and Wales)
ACCOUNTANTS:	Randall & Payne LLP Chartered Accountants Chargrove House Shurdington Road Cheltenham Gloucestershire GL51 4GA

A2B CONCRETE PUMPING LIMITED (REGISTERED NUMBER: 08928175)

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	4		5,204		4,506
CURRENT ASSETS					
Debtors	5	21,218		7,391	
Cash at bank		436		2,500	
		21,654		9,891	
CREDITORS					
Amounts falling due within one year	6	18,921		13,303	
NET CURRENT ASSETS/(LIABILITIES)			2,733		(3,412)
TOTAL ASSETS LESS CURRENT LIABILITIES			7,937		1,094
CREDITORS					
Amounts falling due after more than one year	7		(4,334)		(6,334)
PROVISIONS FOR LIABILITIES			(1,300)		(856)
NET ASSETS/(LIABILITIES)			2,303		(6,096)
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			2,302		(6,097)
SHAREHOLDERS' FUNDS			2,303		(6,096)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 17 December 2023 and were signed by:

R Tandy - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

A2B Concrete Pumping Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Provisions
Provisions are recognised only where a present obligation exists as a result of a past transaction or event at or prior to the balance sheet date. In addition, a provision is only recognised where the amounts involved can be reliably estimated. Where material, provisions are calculated on a discounted basis.

Going concern
There are no material uncertainties that may cast significant doubt about the company's ability to continue as a going concern.

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2. **ACCOUNTING POLICIES - continued**

Government grants
Government grants relating to tangible fixed assets are treated as deferred income and released to the profit and loss over the expected useful lives of the assets to which they relate. Government grants which are not directly attributable to fixed assets are recognised in the profit and loss in accordance with the accruals method in line with FRS 102.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 April 2022	8,800	-	8,800
Additions	-	2,000	2,000
At 31 March 2023	8,800	2,000	10,800
DEPRECIATION			
At 1 April 2022	4,294	-	4,294
Charge for year	902	400	1,302
At 31 March 2023	5,196	400	5,596
NET BOOK VALUE			
At 31 March 2023	3,604	1,600	5,204
At 31 March 2022	4,506	-	4,506

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	1,730	-
Other debtors	4,344	-
Directors' current accounts	15,144	7,391
	21,218	7,391

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Bank loans and overdrafts	2,000	2,000
Trade creditors	1,032	984
Corporation Tax	14,719	9,287
Accrued expenses	1,170	1,032
	18,921	13,303

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7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans - 2-5 yrs	4,334	6,334

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	2023	2022
	£	£
R Tandy		
Balance outstanding at start of year	7,391	(1,551)
Amounts advanced	10,065	9,542
Amounts repaid	(2,312)	(600)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	15,144	7,391

Interest has been charged on overdrawn balances in excess of £10,000 at HMRC's official rate. The loan is repayable on demand

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.